

IN THE UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF DELAWARE

In re:) Chapter 11
W. GRACE & CO., et al.¹)
Debtors.) Case No. 01-1139(JKF)
) Jointly Administered
) Objection Date: March 1, 2011, at 4:00p.m.
) Hearing Date: Scheduled if Necessary (Negative Notice)

**SIXTY EIGHTH MONTHLY APPLICATION OF
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES TO THE DEBTORS
FOR THE PERIOD FROM OCTOBER 1 THROUGH OCTOBER 31, 2010**

Name of Applicant: Deloitte Tax LLP ("Deloitte Tax")

Authorized to Provide Professional Services to: The above-captioned Debtors

Date of Retention: December 20, 2004

Period for which Compensation and
Expense Reimbursement is Sought: October 1 - 31, 2010

Amount of Compensation Sought: \$ 21,923.50

Amount of Expense Reimbursement Sought: 10.61

Total Amount of Compensation and
Expense Reimbursement Sought: \$ 21,934.11

This is a x Monthly, Interim, Final Application

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (Vida Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cumings, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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This sixty eighth monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services to the Debtors during the period from October 1 through October 31, 2010, and for reimbursement of expenses incurred in connection therewith. Attached hereto as Exhibit A is the Verification of Jared Gordon of Deloitte Tax.

BACKGROUND

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004 tax advisory services, for which compensation and expense reimbursement is sought hereunder, along with customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

FEE AND EXPENSE REIMBURSEMENT DETAIL

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each

Deloitte Tax professional providing tax advisory services during this sixty eighth monthly period, their position, total hours billed, hourly billing rate, and total fees sought. Attached hereto as Exhibit C are daily entries which set forth each professional providing tax advisory services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred. Attached hereto as Exhibit D are details of the expenses incurred by Deloitte Tax professionals in performing tax advisory services to the Debtors during this monthly period.

Dated: February 7, 2011

DELOITTE TAX LLP

Jared Gordon
Jared Gordon
Principal
Deloitte Tax LLP
1700 Market Street
25th Floor
Philadelphia, PA 19103
Tel: 1 (215) 299-5214
Main: 1 (215) 246-2300
Fax: 1 (215) 982-6298

Tax service providers for Debtors and Debtors in Possession

EXHIBIT A

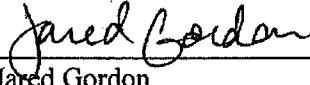
VERIFICATION OF JARED GORDON

PHILADELPHIA

COMMONWEALTH OF PENNSYLVANIA:

Jared Gordon, after being duly sworn according to law, deposes and says:

- a) I am a principal with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.



Jared Gordon
Principal

SWORN AND SUBSCRIBED
before me this 8th day of February, 2011

Notary Public
My Commission Expires: December 11, 2011

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
NILDA I. ROSADO, Notary Public
City of Philadelphia, Phila. County
My Commission Expires December 11, 2011

EXHIBIT B

**W. R. Grace
Hours Detail
October 1 through October 31, 2010**

Employee	Hours	Billing Rate	Professional Fees
GORDON, JARED H	0.7	\$680	\$476.00
General Administration	0.7		\$476.00
GORDON, JARED H	0.8	\$680	\$544.00
LIEW, LI MEI	3.0	\$570	\$1,710.00
Singapore	3.8		\$2,254.00
CHURI, PRIYA BHARAT	3.1	\$480	\$1,488.00
WALKER, DEBORAH	5.0	\$680	\$3,400.00
HEIKKINEN, DEBRA L	6.1	\$680	\$4,148.00
COMBS, VANESSA DENISE	0.6	\$70	\$42.00
SHAIKH, WAQAS UDDIN	8.2	\$290	\$2,363.50
Payroll Tax	23.0		\$11,441.50
HERNANDEZ, ALVARO JOSE	0.5	290	\$145.00
VILLATE, RICARDO J	2.0	680	\$1,360.00
OTERO, MARIA D	2.2	480	\$1,056.00
MONTANEZ, ANA DELIA	17.9	290	\$5,191.00
Puerto Rico	22.6		\$7,752.00
Subtotal Expenses	50.1		\$21,923.50
Total Deloitte Tax LLP Fees for October 2010			\$21,934.11

EXHIBIT C

W. R. Grace Hours Detail October 1 through October 31, 2010							
Date	Name	Project Category	Grace Contact	Description	Hours	Billing Rate	Professional Fees
10/4/2010	GORDON, JARED H	General Administration	Carol Finke	bankruptcy fee applications	0.7	\$ 680	476
10/13/2010	GORDON, JARED H	Singapore	Carol Finke	singapore coordination	0.5	\$ 680	340
10/29/2010	GORDON, JARED H	Singapore	Carol Finke	singapore PE inquiry	0.3	\$ 680	204
10/7/2010	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	0.5	\$ 680	340
10/12/2010	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	0.5	\$ 680	340
10/13/2010	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Call with IRS and Deb Heikkinen re: closing agreement; f/u call with Carol Finke; prep POA	1.0	\$ 680	680
10/20/2010	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	0.5	\$ 680	340
10/26/2010	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Prep & call w/ J. Forgach, J. Yale, D. Heikkinen, & Waqas Shaikh; review timeline and FICA spreadsheets	2.0	\$ 680	1,360
10/29/2010	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	0.5	\$ 680	340
10/5/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	TC-C. Finke re: IRS correction project	0.3	\$ 680	\$204.00
10/13/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Call with IRS and Deb Walker re: closing agreement; f/u call with Carol Finke; prep POA	1.0	\$ 680	\$680.00
10/14/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	0.3	\$ 680	\$204.00
10/20/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	1.0	\$ 680	\$680.00
10/21/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Forms 2848	0.5	\$ 680	\$340.00
10/25/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	0.5	\$ 680	\$340.00
10/26/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Prep & call w/ J. Forgach, J. Yale, Deb Walker (WNT), & Waqas Shaikh; review timeline and FICA spreadsheets	2.0	\$ 680	\$1,360.00
10/27/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Services provided in connection with payroll tax issues	0.5	\$ 680	\$340.00
10/21/2010	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	assist waqas with POAs	0.2	\$ 480	\$96.00
10/25/2010	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	Calculate FICA for Deb	1.7	\$ 480	\$816.00
10/26/2010	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	ss med tax calcs revisions for deb	1.2	\$ 480	\$576.00
10/22/2010	COMBS, VANESSA DENISE	Payroll Tax	Carol Finke & John Forgach	Prepare package for overnight mailing per W. Shaikh.	0.3	\$ 70	\$21.00
10/26/2010	COMBS, VANESSA DENISE	Payroll Tax	Carol Finke & John Forgach	Prepare overnight pkg for W. Shaikh	0.3	\$ 70	\$21.00
10/15/2010	SHAIKH, WAQAS UDDIN	Payroll Tax	Carol Finke & John Forgach	Sent J. Forgach an e-mail on the POAs	0.2	\$ 290	\$43.50
10/19/2010	SHAIKH, WAQAS UDDIN	Payroll Tax	Carol Finke & John Forgach	Complete two POAs	0.6	\$ 290	\$159.50
10/21/2010	SHAIKH, WAQAS UDDIN	Payroll Tax	Carol Finke & John Forgach	Created and updated 8 POAs. Created and revised (with Deb) memo sent to client.	3.2	\$ 290	\$913.50
10/26/2010	SHAIKH, WAQAS UDDIN	Payroll Tax	Carol Finke & John Forgach	Correspondence with client. Created timeline document & summary FICA/Medicare share of ER & EE.	3.8	\$ 290	\$1,087.50
10/27/2010	SHAIKH, WAQAS UDDIN	Payroll Tax	Carol Finke & John Forgach	Call with John Forgach on FICA/Medicare amounts for the retirees	0.6	\$ 290	\$159.50
10/14/2010	LIEW, LI MEI	Singapore	Carol Finke	DT Philadelphia re: WR Grace - Singapore tax implications to US co from activities of sales agent in Singapore	3.0	\$ 570	\$1,710.00
10/14/2010	HERNANDEZ, ALVARO JOSE	Puerto Rico	Joe Bahorich	Coordination of Prop Rtns Years 2001 Thru 2006 for Ana Montanez	0.5	\$ 290	\$145.00
10/12/2010	VILLATE, RICARDO J	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence	1.0	\$ 680	\$680.00
10/20/2010	VILLATE, RICARDO J	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence	0.5	\$ 680	\$340.00
10/29/2010	VILLATE, RICARDO J	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence	0.5	\$ 680	\$340.00
10/11/2010	OTERO, MARIA D	Puerto Rico	Joe Bahorich	CRIM correspondence and analysis discussing 2001-2006 debts & calculation prep for payments	0.5	\$ 480	\$240.00
10/20/2010	OTERO, MARIA D	Puerto Rico	Joe Bahorich	preparing e-mail explaining final outcome at CRIM for RV review	1.0	\$ 480	\$480.00
10/25/2010	OTERO, MARIA D	Puerto Rico	Joe Bahorich		0.7	\$ 480	\$336.00
10/11/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	1.0	\$ 290	\$290.00
10/12/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	1.5	\$ 290	\$435.00
10/13/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	3.0	\$ 290	\$870.00
10/14/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	2.0	\$ 290	\$580.00
10/15/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	3.5	\$ 290	\$1,015.00
10/18/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	3.5	\$ 290	\$1,015.00
10/19/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	0.5	\$ 290	\$145.00
10/20/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	0.5	\$ 290	\$145.00
10/21/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	0.5	\$ 290	\$145.00
10/25/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	0.5	\$ 290	\$145.00
10/26/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	0.4	\$ 290	\$116.00
10/27/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	0.5	\$ 290	\$145.00
10/29/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM preparation, correspondence and liaison	0.5	\$ 290	\$145.00

EXHIBIT C

Date	Name	Project Category	Grace Contact	Description	Hours	Billing Rate	Professional Fees
				Fees for October 2010	50.1		\$21,923.50

EXHIBIT D

**W. R. Grace
Expenses Detail
October 1 through October 31, 2010**

Date	Name	Description	Related Expenses
10/25/2010	ALEX, ANU T	Cellular Phone/PDA re sept bankr fee applications	\$2.35
10/25/2010	COMBS, VANESSA DENISE	UPS Courier Fees (overnight package)	\$8.26
Expenses for October 2010			<u>\$10.61</u>